

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT

OF

PUBLIC DEFENDER

STATE OF INDIANA

April 1, 2001 to March 31, 2005





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AGENCY OFFICIALS

Office

Official

Term

Public Defender

Ms. Susan K. Carpenter

07-01-00 to 06-30-05



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PUBLIC DEFENDER

We have reviewed the receipts, disbursements, and assets of the Public Defender for the period of April 1, 2001, to March 31, 2005. Indiana Public Defender's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Public Defender are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

April 27, 2005

PUBLIC DEFENDER  
REVIEW COMMENTS  
MARCH 31, 2005

ATTENDANCE REPORTS

We observed that employee attendance reports were signed and dated prior to the last day worked or were not signed. Also, we observed that supervisors did not approve attendance reports prior to payroll submission.

Employee attendance reports should not be signed or dated before the last day worked in the pay period. The attendance report is to be completed accurately, and be signed and dated by the employee. The supervisor review should be done prior to submission of payroll to the Auditor's Office. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 9)

PUBLIC DEFENDER  
EXIT CONFERENCE

The contents of this report were discussed on June 22, 2005, with Susan K. Carpenter, Public Defender of Indiana. The official concurred with our findings.